EXHIBIT 11

Committees Homepage (Keyword: Committees or ICCOG)

Internal Control Committee Oversight & Governance (ICCOG)

OVERVIEW

The Internal Control Committee Oversight & Governance (ICCOG) group was formed in order to establish and ensure implementation of sound practices and consistent standards for committee governance and the Firm's internal control committees

Committees: Regional & Other

Europe & Middle East Committees

- European Commitment Committee (keyword:EURCC)
- European Investment Committee (keyword: EIC)
- · European Financial Resources Committee (keyword: EFRC)
- · Europe Records Management Steering Committee (keyword: RMSC-EUR)
- European Risk Committee (keyword: ERC)
- European Transaction Approval Committee (keyword: ETAC)
- MCD New Products Committee Europe (keyword: MCDNPCE)
- New Products Committee Europe (keyword: NPCE)
- Operating Exposures Committee Europe (keyword: OEC-E)

Asia-Pacific Committees

New Products Committee Asia (keyword: NPCA)

Other Committees

- Information Security Steering Committee (Keyword: ISSC)
- Lessons Learned Committee (keyword: LLC)
- MCD Records Management Steering Committee (keyword: RMSC-MCD)
- Privacy Steering Committee (keyword: PSC)
- Records Management Steering Committee (keyword:RMSC)

Firmwide & Divisional | Regional & Other

Establishing a New Committee

- · How to Establish a New Committee
- Charter Guidelines
- Charter Revision Guidelines

Other Links

- · ICCOG Policies and Procedures Manual
- LCA Homepage

Contacts

Head of ICCOG

Laura M. Vecchio

Managing Director

LCA Administration

1-212-526-2423

lvecchio@lehman.com

Robert H. Bing

Vice President

LCA Administration

1-646-333-8629

rbing@lehman.com

Diane M. Boscarino

Vice President

LCA Administration

1-646-333-8630

dboscari@lehman.com

Danielle de la Vega

LCA Administration

1-646-333-8631

danielle.delavega@lehman.com

Rosemarie Peters

Vice President

LCA Administration

1-646-333-8632

1-040-333-0032

rosemarie.robinson@lehman.com

Committees Homepage (Keyword: Committees or ICCOG)

Internal Control Committee Oversight & Governance (ICCOG)

OVERVIEW

The Internal Control Committee Oversight & Governance (ICCOG) group was formed in order to establish and ensure implementation of sound practices and consistent standards for committee governance and the Firm's internal control committees

Committees: Firmwide & Divisional

Management Oversight Committees

- Executive Committee (keyword: EXECC)
- Management Committee (keyword: MGMTC)
- · Conflicts Task Force (keyword: CTF)
- Finance Committee (keyword: FINC)
- Operating Exposures Committee (keyword: OEC)
- · Risk Committee (keyword: RISKC)

Transaction Approval Committees

- Bridge Loan Committee (keyword: BLC)
- Commitment Committee (keyword: commitmentcommittee or COMC)
- · Complex Structured Finance Transactions Committee (keyword: CSFTC)
- Fairness Opinion Committee (keyword: FOC)
- IMD Product Review Committee (keyword: IMDPRC)
- Investment Committee (keyword: IC)
- New Products Committee (keyword: NPC)
- Strategic Acquisition Review Committee (keyword: SARC)

Divisional & Business Level Committees

- Complex Derivative Transaction Review Committee (keyword: CDTRC)
- Credit Risk Management Committee (keyword: CRMC)
- Disclosure Committee (keyword: DISC)
- Equity Commitment Committee (keyword: ECC)
- High Grade Commitment Committee (keyword: HGCC)
- High Yield Commitment Committee (keyword: HYCC)
- High Yield New Business Committee (keyword: HYNBC)
- Investment Policy Committee (keyword: IPC)
- Loan Participation Committee (keyword: LPC)
- Market Risk Control Committee (Keyword: MRCC)
- MCD New Products Committee (keyword: MCDNPC)
- Model Control Committee (keyword: MCC)
- Structured Finance Committee (keyword: SFC)
- Tax Oversight Committee (keyword: TOCM)
- Valuation Committees (keyword: VALC)

Firmwide & Divisional | Regional & Other

Establishing a New Committee

- · How to Establish a New Committee
- Charter Guidelines
- Charter Revision Guidelines

Other Links

- · ICCOG Policies and Procedures Manual
- LCA Homepage

Contacts

Head of ICCOG

Laura M. Vecchio Managing Director

LCA Administration

1-212-526-2423

lvecchio@lehman.com

Robert H. Bing

Vice President

LCA Administration

1-646-333-8629

rbing@lehman.com

Diane M. Boscarino

Vice President

LCA Administration

1-646-333-8630

dboscari@lehman.com

Danielle de la Vega

LCA Administration

1-646-333-8631

danielle.delavega@lehman.com

Rosemarie Peters

Vice President

LCA Administration

1-646-333-8632

rosemarie.robinson@lehman.com